

***TheTaxReview* Guide to IRS Collections**

Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Identify actions the IRS can take to ensure a client's tax bill is paid.

B Learning Objective B

Recognize when a taxpayer's property is subject to an IRS levy.

C Learning Objective C

Determine a taxpayer's minimum allowable living expenses to be considered by the IRS when taking collection action.

D Learning Objective D

Compute the wages exempt from an IRS levy.

E Learning Objective E

Recognize situations where an individual may be subject to the trust fund recovery penalty for unpaid employment taxes.